

**EXHIBIT #25**

CERTIFIED MAIL # 7006 2150 0001 5771 9191

Larry L. Stuler  
565 Addison Street  
Washington, Pennsylvania 15301

January 5, 2012

Internal Revenue Service  
Appeals Office  
P.O. Box 24018  
Fresno, CA 93779-4018

Attn: Corina Arredondo, Appeals Officer, Employee ID Number 1000157524

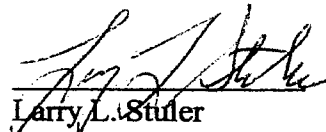
Re: AP:FW:FRC:CFA

Dear Appeals Officer Arredondo,

This is a follow-up letter concerning my court ordered (Case # 10-1342 (WDPA), June 23, 2011) administrative appeal. I received your letter dated October 5, 2011, in which you stated that the time required to retrieve the pertinent documents from the Disclosure Office may take several weeks, possibly more than the FOIA statute of 20 days as concerns administrative appeals. I have enclosed a copy of your letter of October 5, 2011, for your convenience.

I have yet to be notified concerning your review of my FOIA appeal. Therefore, pursuant to your letter of October 5, 2011, I am hereby advising you that I will soon be filing suit in the District Court (WDPA).

Very truly yours,

  
Larry L. Stuler

Encl.: Copy of I.R.S. administrative appeal response letter dated October 5, 2011.

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January 07, 2012, 4:27 am

FRESNO, CA 93705

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WASHINGTON, PA 15301

Acceptance

January 05, 2012, 4:01 pm

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